

FIG. 1

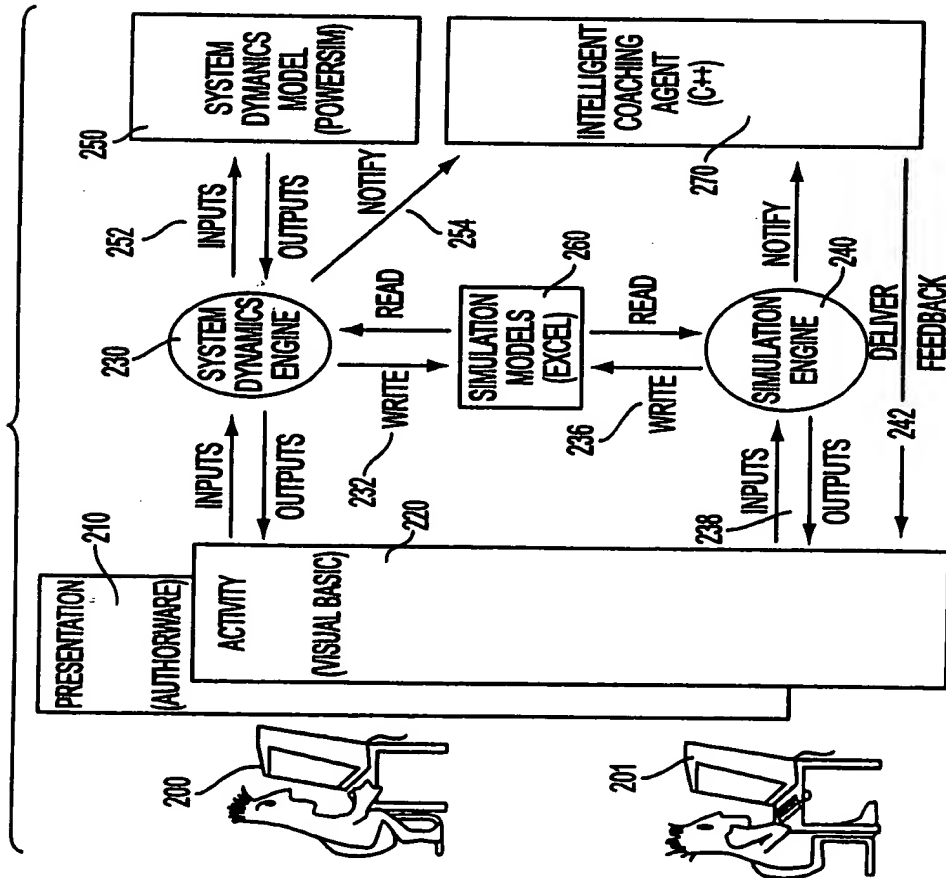


FIG. 2

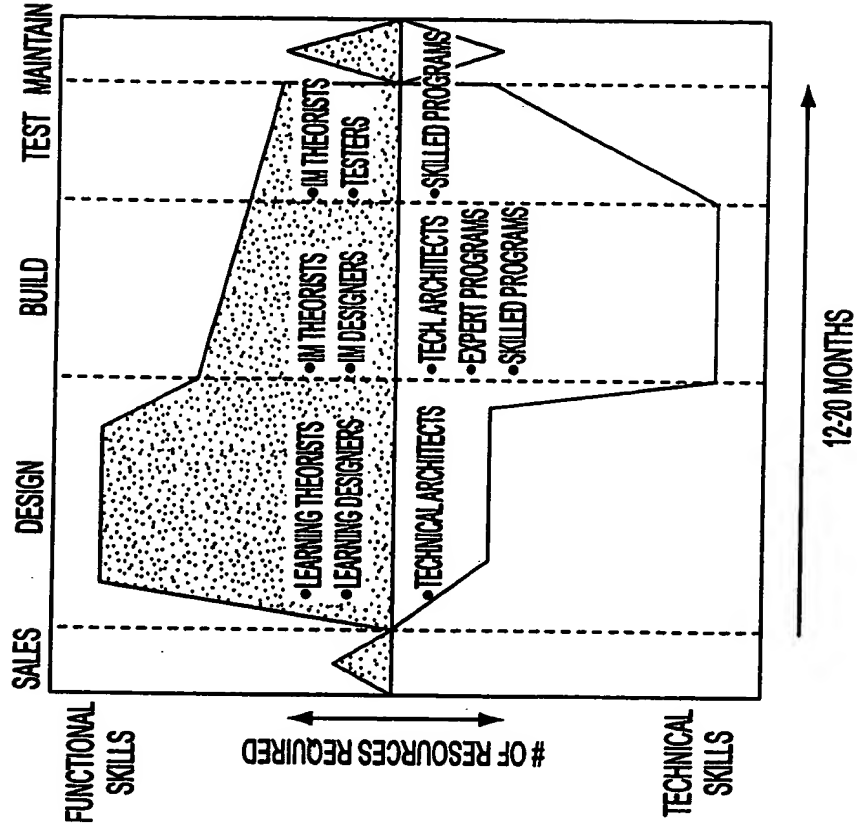


FIG. 3

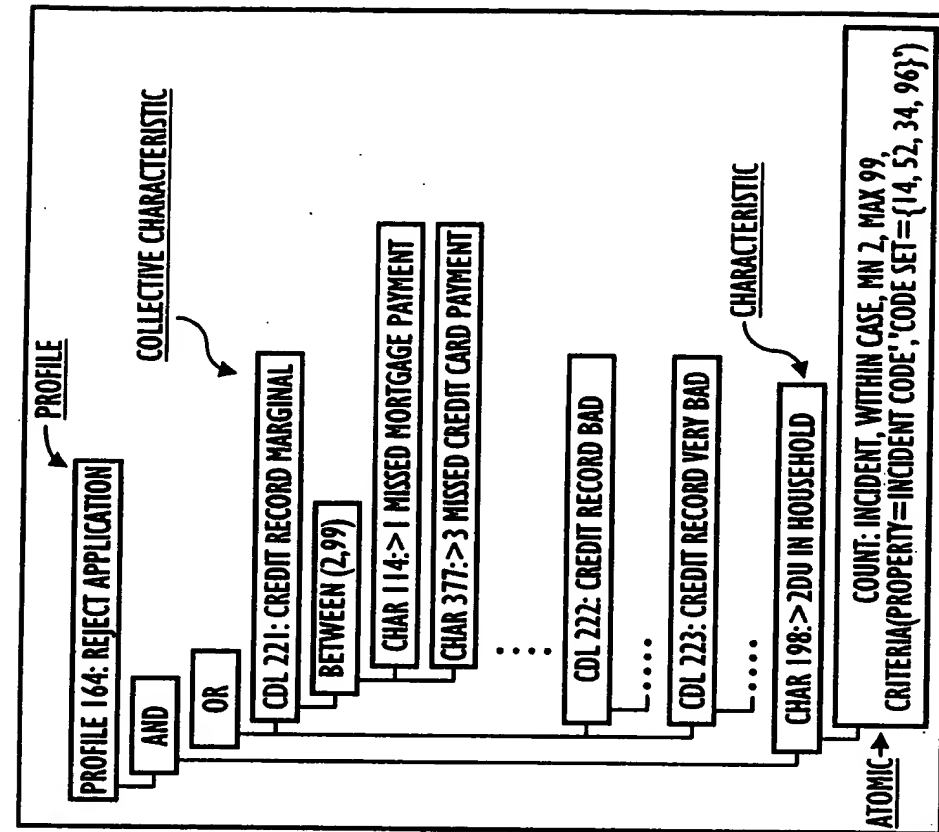


FIG. 5

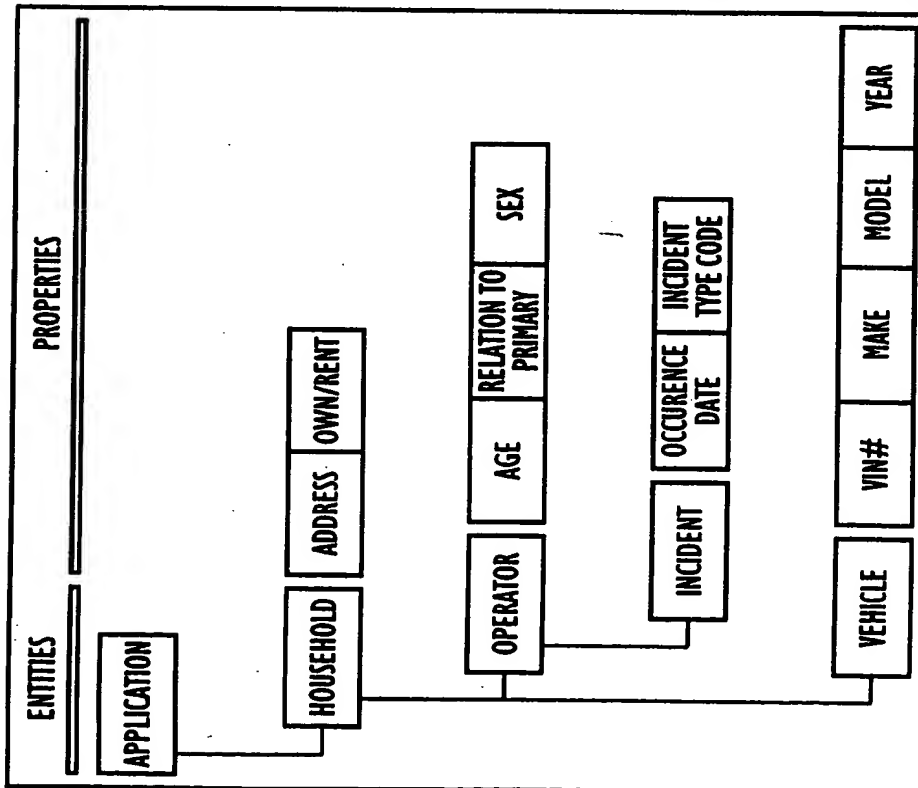


FIG. 4



FIG. 7 is a screenshot of a software interface for managing financial data. The interface includes a top menu bar with options like FILE, EDIT, VIEW, and a toolbar with icons for various functions. The main window is divided into several sections:

- RECORD TRANSACTIONS:** A section for recording transactions, including a button for "PREPARE FOR MEETING".
- JOURNALIZE:** A section for journalizing transactions.
- REFERENCE INVOICE AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL:** A section for creating journal entries.
- ACCOUNT LIST:** A list of accounts categorized by type (ASSETS, LIABILITIES & EQUITY, REVENUES, EXPENSES). The list includes accounts such as 510 COST OF GOODS SOLD, 513 DIRECT MATERIAL VARIANCE, 515 CASH DISCOUNTS EARNED, 571 IMPUTED INTEREST EXPENSE, 580 OTHER FINANCIAL CHARGES, 570 INTEREST EXPENSE, 580 US FEDERAL INCOME TAXES, 6100 SALARIES AND WAGES EXPENSE, 6200 PAYROLL ALLOWANCES, and 6300 EMPLOYEE BENEFITS.
- JOURNAL ENTRY:** A section for entering journal entries, including fields for DATE, DEBIT, CREDIT, and a description.
- DATE:** A field for entering the date of the transaction.
- DEBIT:** A field for entering the debit amount.
- CREDIT:** A field for entering the credit amount.
- DESCRIPTION:** A field for entering a description of the transaction.
- TOTAL:** A field for entering the total amount.
- 1 OF 2:** A page indicator.
- BACK:** A button for navigating back.
- NET:** A button for calculating the net amount.

FIG. 7

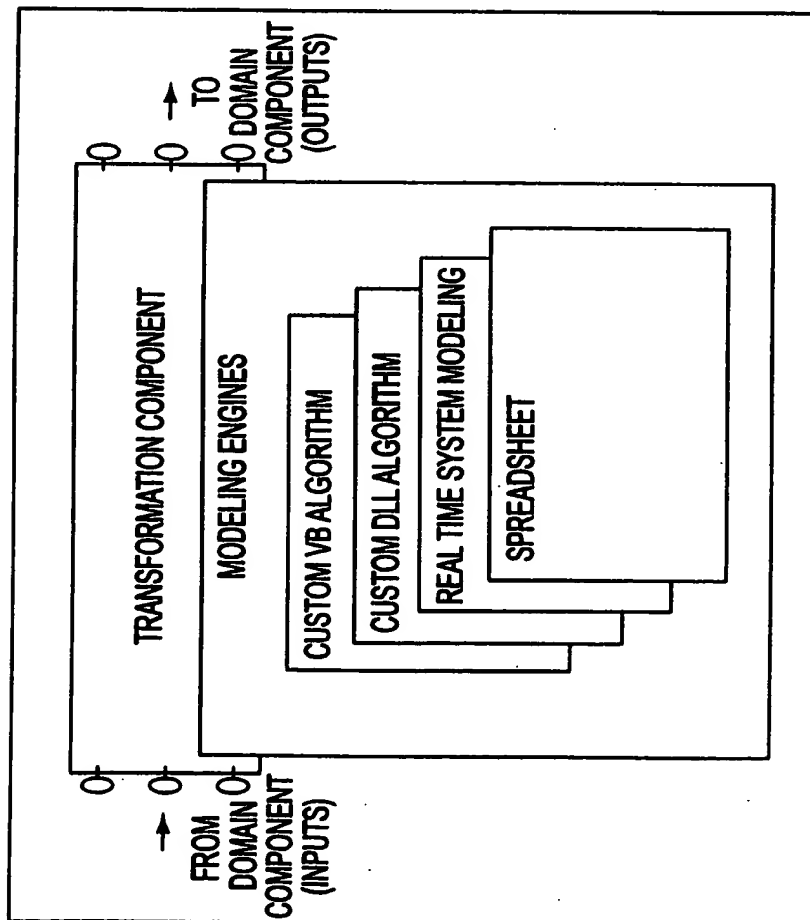


FIG. 6



# TEAM FEEDBACK

YOU HAVENT DONE ANY WORK FOR ME TO REVIEW. TRY TO JOURNALIZE THE FIRST THREE SOURCE DOCUMENTS AND THEN COME TO ME FOR A REVIEW OF YOUR WORK

CLOSE

0.080B

FIG. 9

1200

1210

JOURNALIZE

PREPARE FOR MEETINGS

RECORD TRANSACTIONS

REVIEW EACH INVOICE AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL

E BIKES

DATE: 01/02

DESCRIPTION: START-UP INVESTMENT IN SHARES FROM S-CORPORATE

AMOUNT: \$250,000

TOTAL: \$250,000

ASSETS

LIABILITIES & EQUITY

REVENUES

EXPENSES

510 COST OF GOODS SOLD

515 DIRECT MATERIAL VARIANCE

516 CASH DISCOUNTS EARNED

520 IMPAIRED INTEREST EXPENSE

530 OTHER FINANCIAL CHARGES

540 INTEREST EXPENSE

550 US FEDERAL INCOME TAXES

560 SALARIES AND WAGES EXPENSE

570 PAYROLL ALLOWANCES

580 EMPLOYEE BENEFITS

DATE

ENTR

ACCOUNTS

JOURNAL-Y1

DR

CR

01/01

1

EXIT

TIME

GLOSSARY

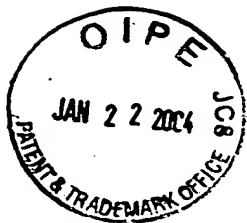
HOW MANY

ASSESSMENT

ITEM

ACCOUNTING CONCEPTS

FIG. 8



REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL

**Blue Ship Securities**  
 SETTLEMENT INVOICE  
 DATE: 01/02 INV# 6578-31  
 DESCRIPTION: \$150,000.00 GOVERNMENT BONDS  
 TOTAL: \$150,000.00  
 NOTE FROM MANAGEMENT: WE WONT USE THE ENTIRE \$10,000.00 WE GOT FROM CORPORATE THIS MONTH, SO WE PURCHASED THESE BONDS SO WE CAN EARN SOME INTEREST.

2 OF 22  
 BACK NEXT

ASSETS		LIABILITIES & EQUITY		REVENUES		EXPENSES	
379	PAYROLL TAXES ACCRUED						
380	EMPLOYEE BENEFIT COST ACCRUED						
391	OTHER TAXES ACCRUED						
391	ACCURED EXPENSES						
401	DEFERRED INCOME						
419	RESERVE FOR SUNDRY LOSSES						
421	RESERVE FOR REPLACEMENT						
462	FOREIGN CURRENCY TRANSLATION ADJ						
471	PAID-IN CAPITAL						
481	RETAINED EARNINGS 1/1						

DATE	ENT#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/31	2	30	ACCOUNTS RECEIVABLE	\$150,000.00	
		10	CASH		\$150,000.00

FIG. 11

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL

**E BIKES**  
 INTERNAL DOCUMENT  
 DATE: 01/02  
 DESCRIPTION: STARTUP INVESTMENT IN E-BIKES FROM CORPORATE  
 RECEIVED IN CASH \$210,000.00  
 TOTAL: \$210,000.00

1 OF 22  
 BACK NEXT

ASSETS		LIABILITIES & EQUITY		REVENUES		EXPENSES	
510	COST OF GOODS SOLD						
513	DIRECT MATERIAL VARIANCE						
515	CASH DISCOUNTS EARNED						
571	IMPUTED INTEREST EXPENSE						
580	OTHER FINANCIAL CHARGES						
970	INTEREST EXPENSE						
980	US FEDERAL INCOME TAXES						
8100	SALARIES AND WAGES EXPENSE						
8200	PAYROLL ALLOWANCES						
8300	EMPLOYEE BENEFITS						

DATE	ENT#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/31	1	471	PAID IN CAPITAL	\$210,000.00	
		10	CASH		\$210,000.00

FIG. 10



REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

BELL PHONE COMPANY

PAID IN CASH

ACCOUNT NUMBER: 001362  
INVOICE NUMBER: 5438169  
INVOICE DATE: 01/24  
AMOUNT DUE: \$700.00

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

SUMMARY OF CHARGES  
PHONE BILL: \$680.37  
TAX: \$39.63  
TOTAL AMOUNT DUE: \$700.00

ASSETS

LIABILITIES & EQUITY

REVENUES

EXPENSES

379 PAYROLL TAXES ACCRUED

380 EMPLOYEE BENEFIT COST ACCRUED

381 OTHER TAXES ACCRUED

391 ACCRUED EXPENSES

401 DEFERRED INCOME

419 RESERVE FOR SUNDRY LOSSES

421 RESERVE FOR REPLACEMENT

462 FOREIGN CURRENCY TRANSLATION ADJ

471 PAID-IN CAPITAL

481 RETAINED EARNINGS 1/1

DATE

ENT.#

ACCOUNTS

JOURNAL-Y1

DR

CR

1/31

3

8506 UTILITIES EXPENSE

\$700.00

10 CASH

\$700.00

FIG. 12

TEAM FEEDBACK

IN LOOKING AT YOUR FIRST THREE JOURNAL ENTRIES:

- SOURCE DOCUMENT 1 IS JOURNALIZED INCORRECTLY. CONSIDER WHAT ACCOUNTS ARE AFFECTED WHEN CASH IS RECEIVED BY THE BUSINESS.
- YOU HAVE INCORRECTLY JOURNALIZED SOURCE DOCUMENT 2. TAKE ANOTHER LOOK AT THE TRANSACTION DETAILS.
- YOU HAVE CORRECTLY RECOGNIZED SOURCE DOCUMENT 3 AS AN EXPENSE. HOWEVER, YOU NEED TO SELECT A DIFFERENT EXPENSE ACCOUNT FOR YOUR ENTRY.

CLOSE

0.0808

FIG. 13

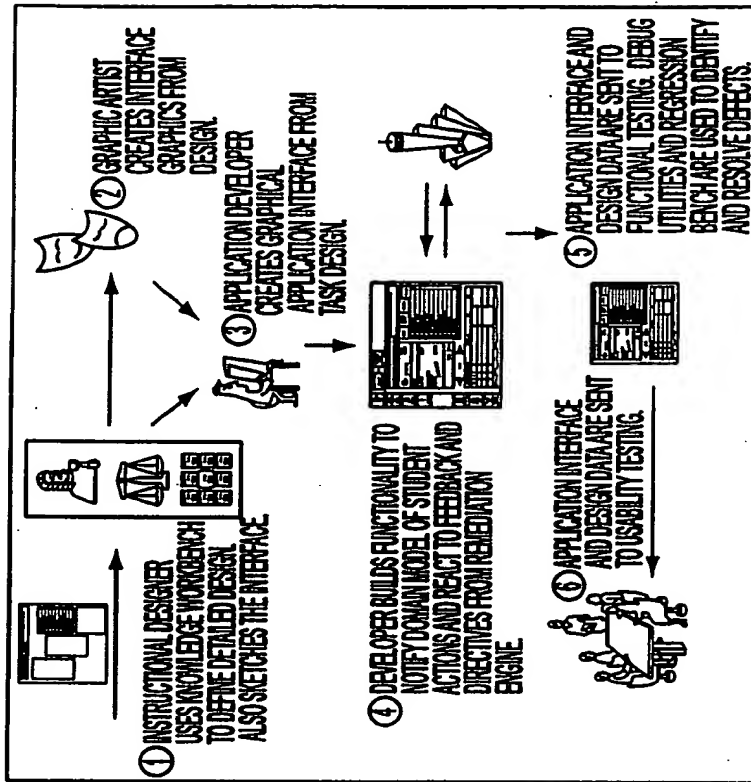


FIG. 15

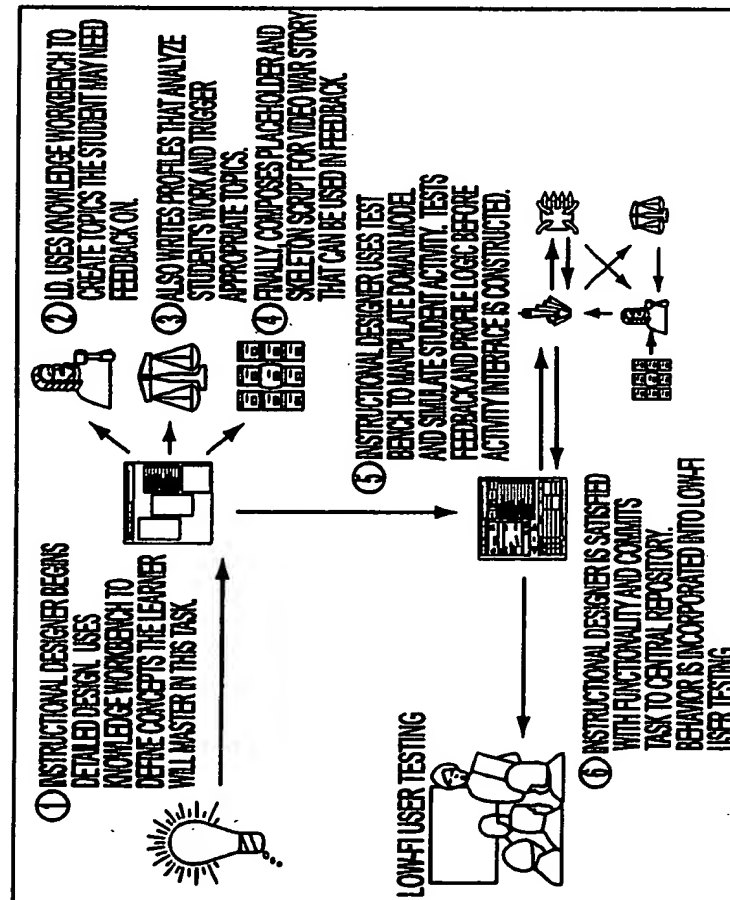


FIG. 14



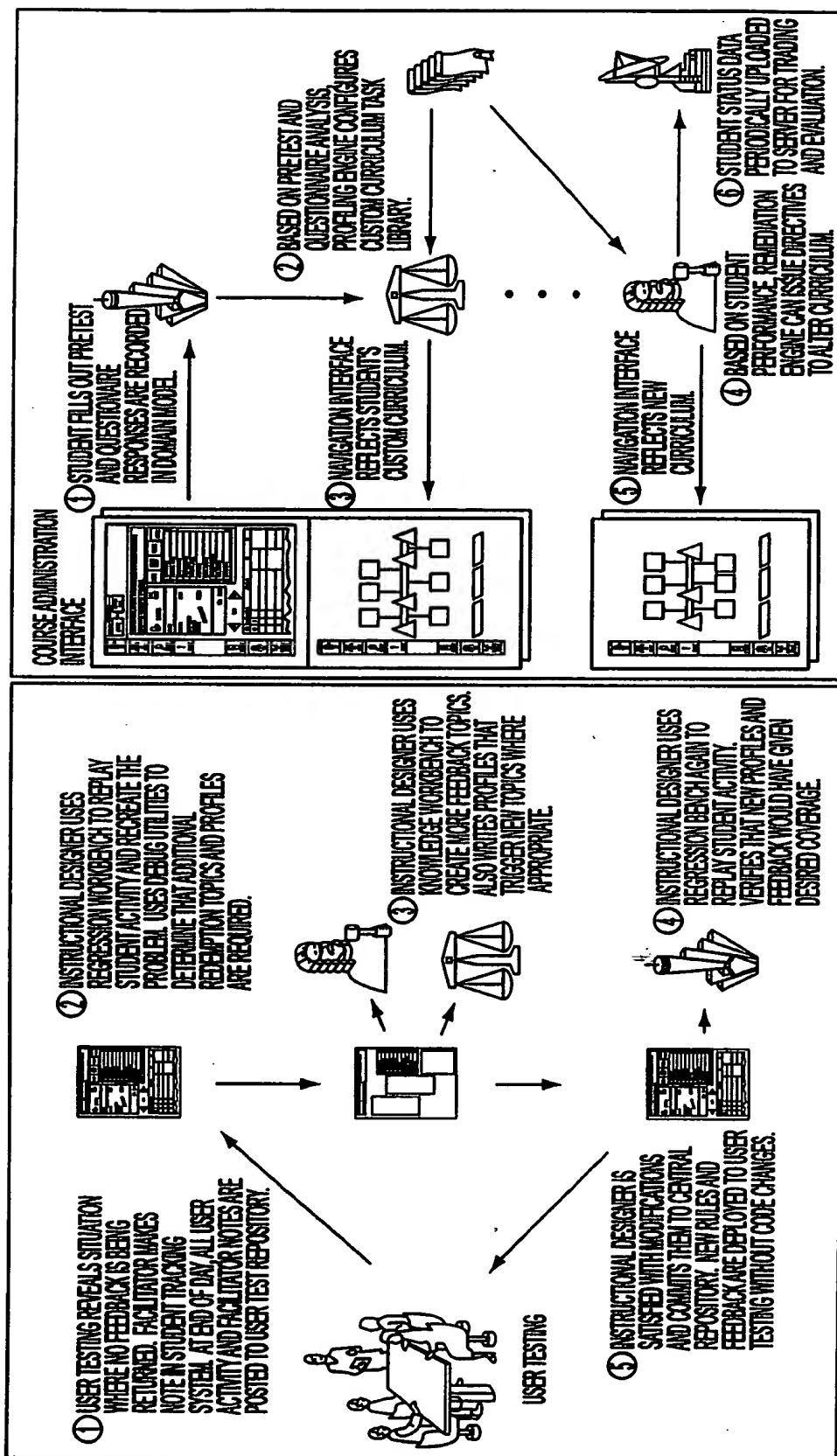


FIG. 17

FIG. 16

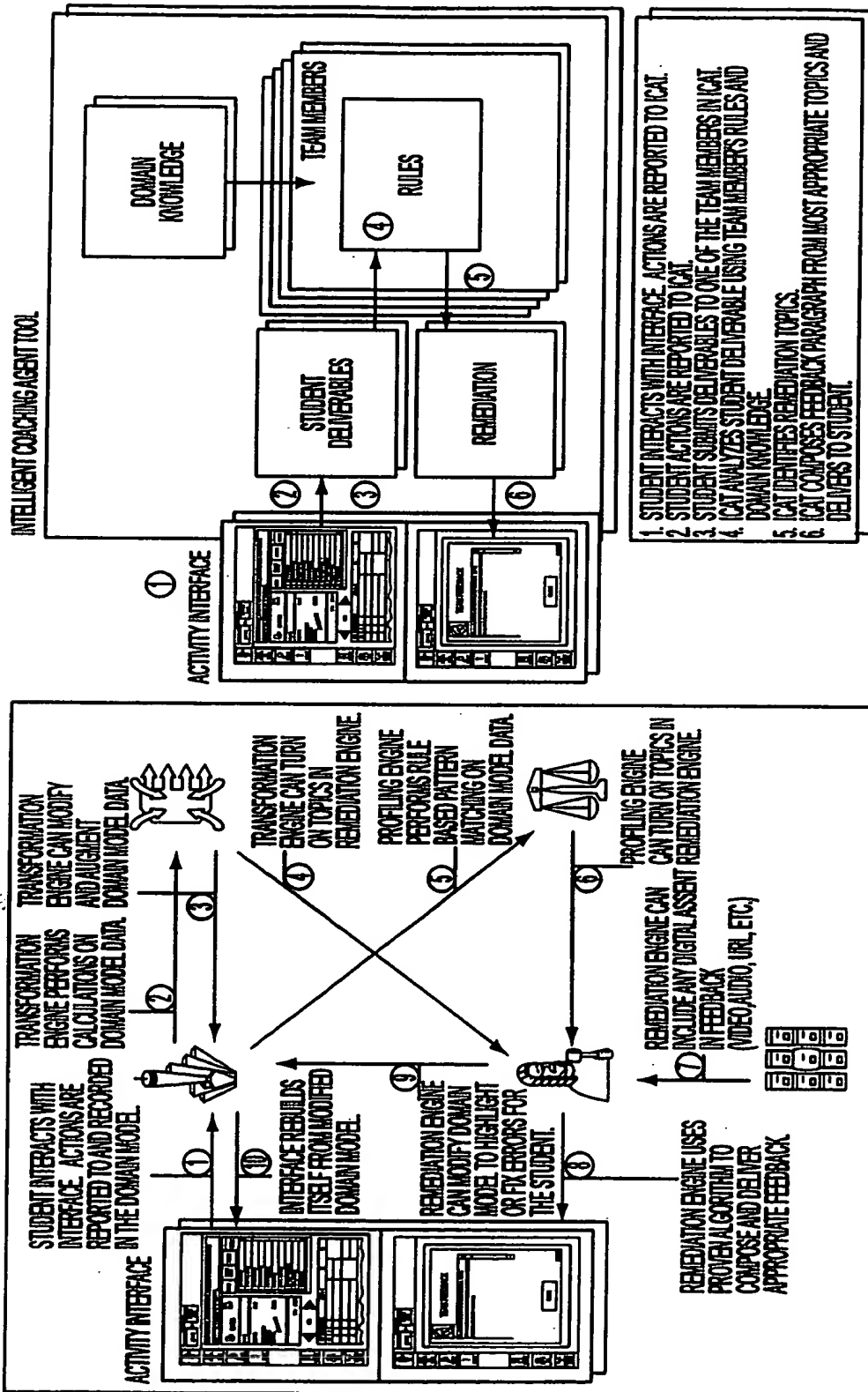


FIG. 19

FIG. 18



COUNTRY-WIDE INSURANCE				BILLING DATE: 7/13/79 ACCT # 0793 BNA 789-527	
ITEM	DESCRIPTION OF SERVICES	DATES OF SERVICES	AMOUNT DUE	ASSETS	LIABILITIES & EQUITY
1	BUSINESS INSURANCE	JANUARY FEBRUARY MARCH	\$100.00 \$100.00 \$100.00	9460 LAND, BLDG. & LG. EQUIP RENTAL EXP	REVENUES
				9460-1 INSURANCE EXPENSE	EXPENSES
				9502 STANDARD TOOLS EXPENSE	
				9504 OFFICE SUPPLIES EXPENSE	
				9506 UTILITIES EXPENSE	
				9508 TELEPHONE EXPENSE	
				9510 LEGAL FEE EXPENSE	
				9512 PROFESSIONAL FEE EXPENSE	
				9514 MISC SERVICES EXPENSE	
				9520 SMALL EQUIPMENT RENTAL EXPENSE	
			PAID IN CASH		

PLEASE PRINT THE AMOUNT  
 \$300.00

12 OF 22  

← BACK
NEXT →

DATE	ENT#	ACCOUNTS	JOURNAL-Y1	DR	CR
7/31	12	1211	PREPAID INSURANCE	\$200.00	
			9460-1 INSURANCE EXPENSE		\$100.00
			10 CASH		\$300.00

[illegible]

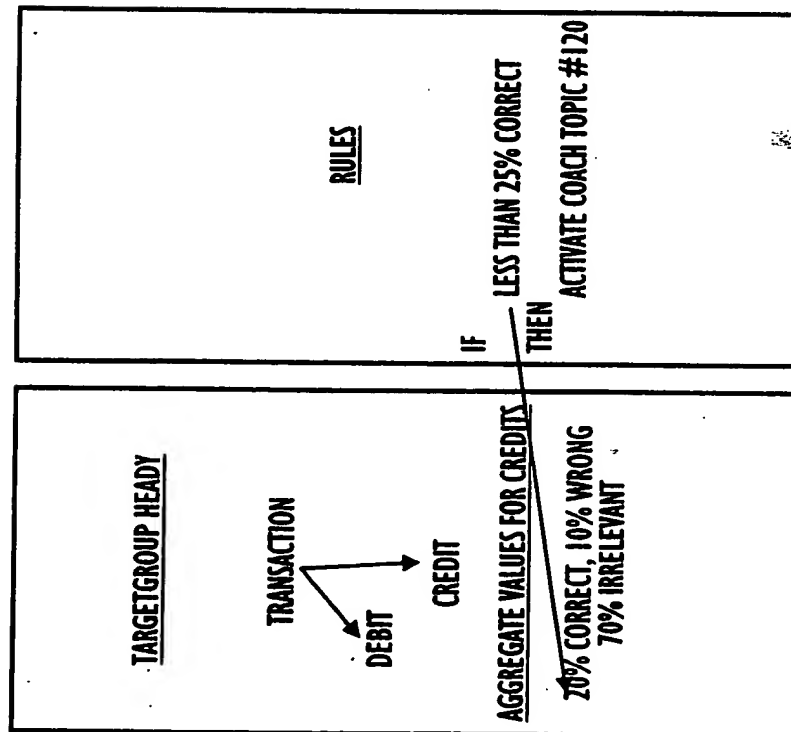


FIG. 22

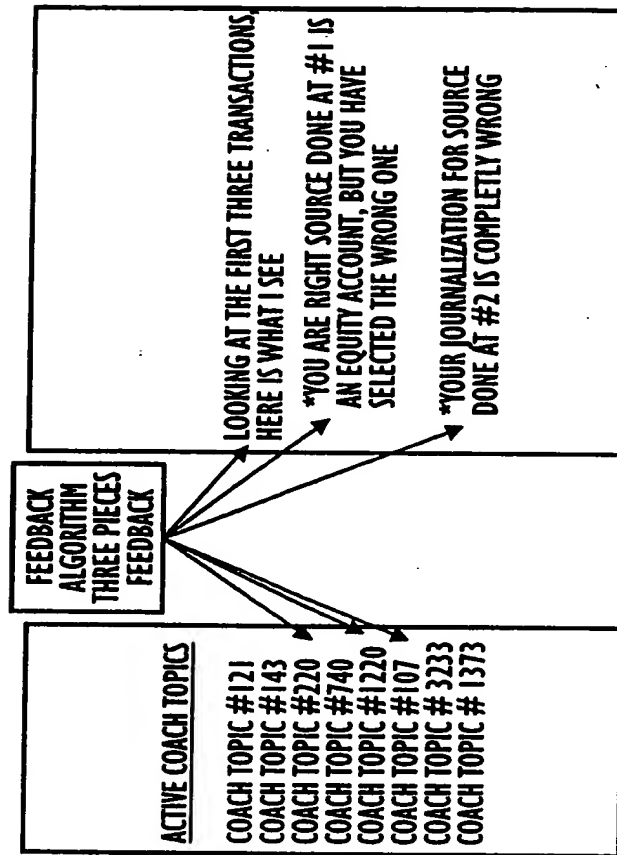


FIG. 23

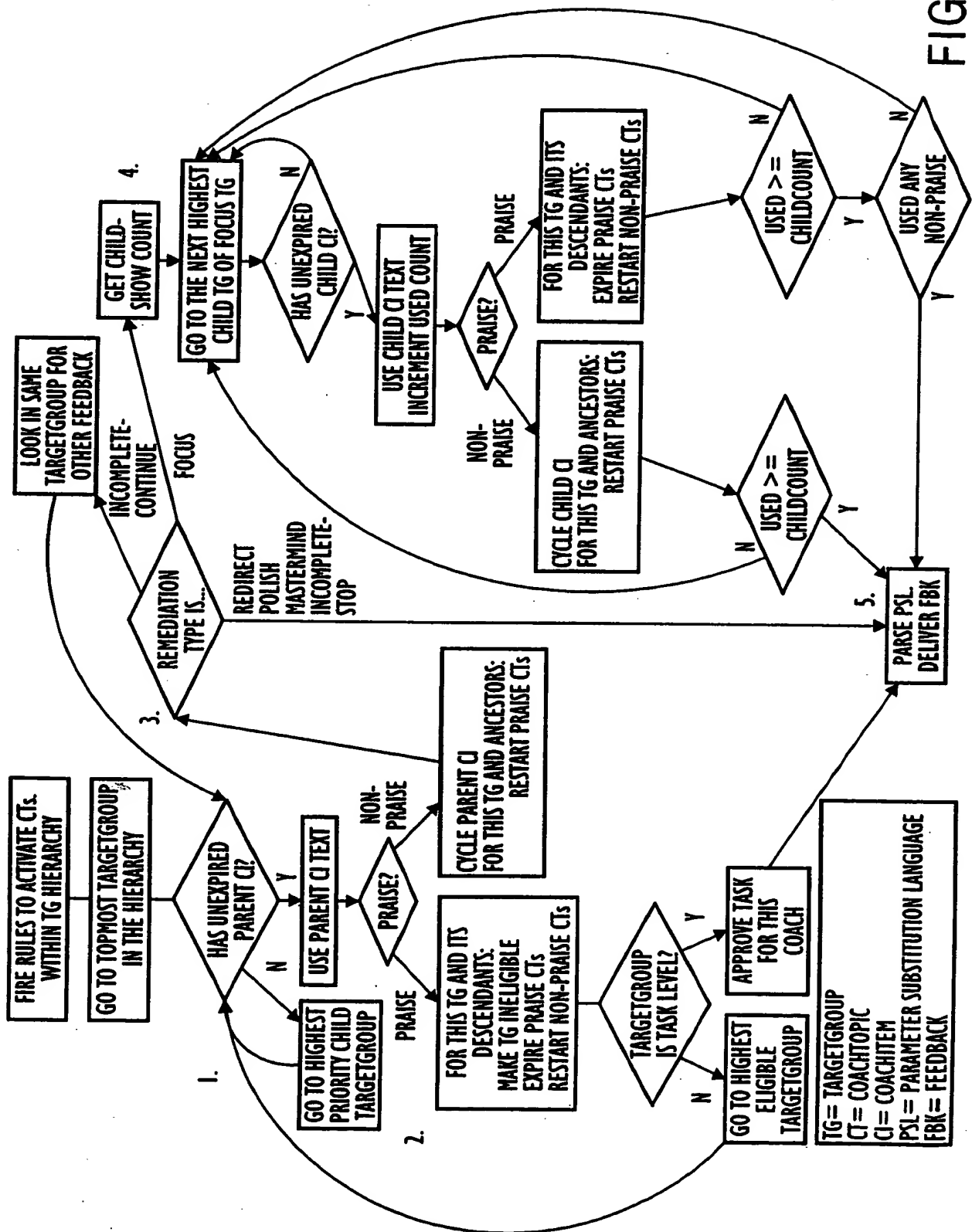
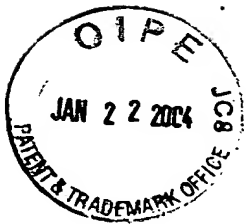


FIG. 24

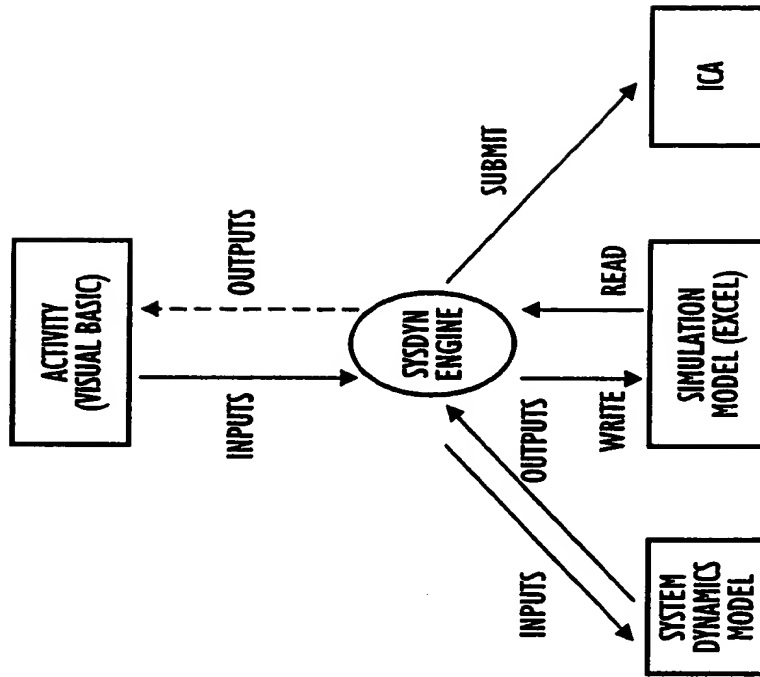


FIG. 27

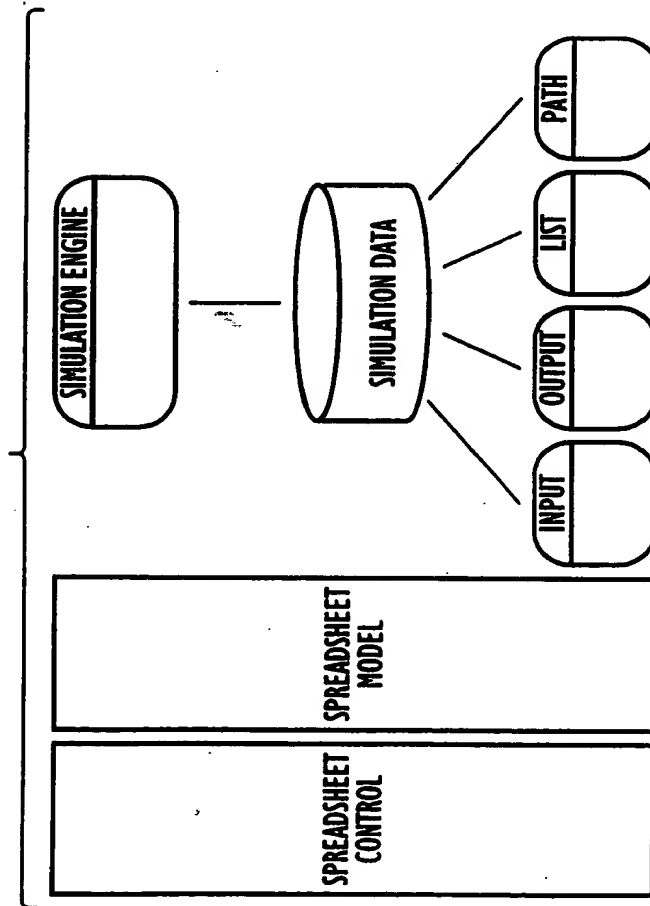


FIG. 25



**FIG. 26**

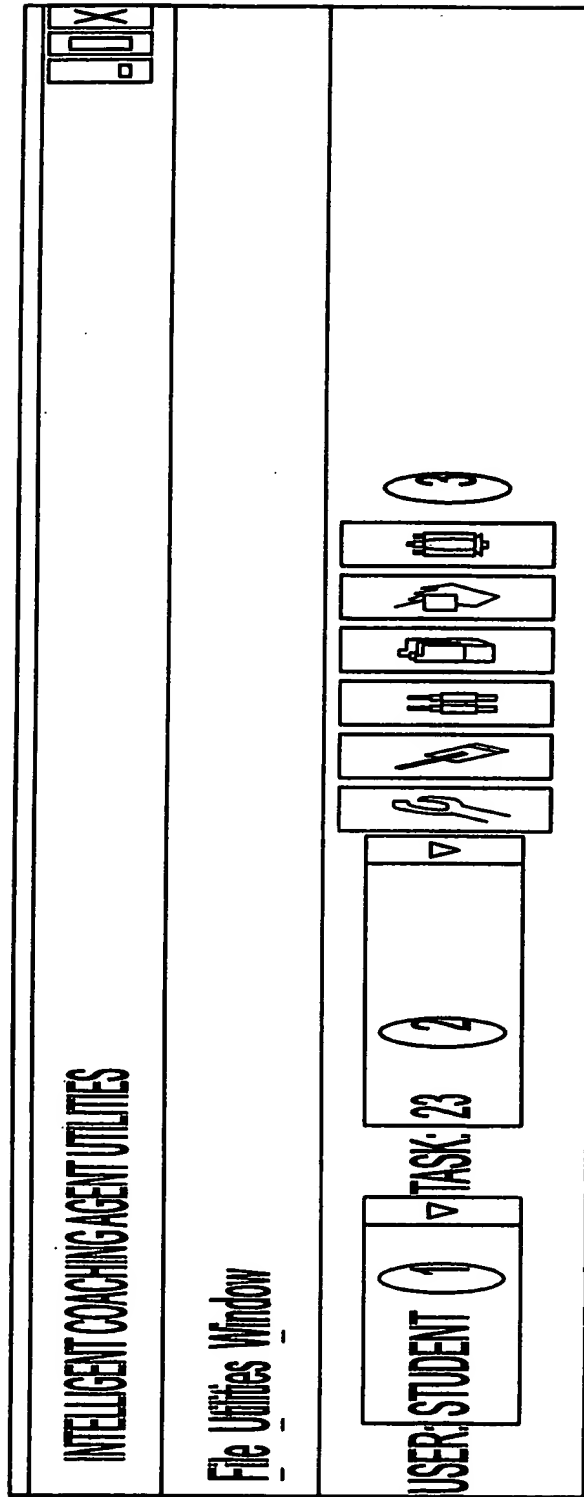


FIG. 30